

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench at Ahmedabad**

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 11812 of 2017 – DB

[C/CROSS/10883/2017]

[C/CROSS/10882/2017]

(Arising out of OIO-MUN-CUSTM-000-COM-002-17-18 dated 30/06/2017 passed by Commissioner of CUSTOMS-MUNDRA)

Commissioner of C.-Mundra

.....Appellant

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat- 370421

VERSUS

Lily Apparels Pvt Ltd

.....Respondent

(unit-ii), Plot No. 409, Sector-iii,
Kandla Special Economic Zone, Gandhidham,
Kutch, Gujarat

APPEARANCE:

Shri Anand Kumar, Superintendent (AR) for the Appellant

Shri Sudhanshu Bissa, Advocate for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU**

Final Order No. 10863/2024

DATE OF HEARING/DECISION: 05.04.2024

RAMESH NAIR

On perusal of the record, we find that amount involved is less than Rs. 50 Lakh. In terms of Board's circular on government's litigation policy instruction vide F. No. 390/Misc/30/2023-JC dated 02.11.2023, as amended, Revenue is not supposed to file appeal where the amount involved is not exceeding Rs. 50 Lakhs.

2. Accordingly, the appeal is dismissed in view of aforesaid government's litigation policy and CO also stands disposed of.

(Dictated and Pronounced in open Court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

**RAJU
MEMBER (TECHNICAL)**